

**BUCK CONSULTANTS, LLC**

500 Grant Street

Suite 2900

Pittsburgh, PA 15219

Telephone: 412-394-3078

Mary P. Mitchell - Principal Retirement

Email: Mary.Mitchell@buckconsultants.com

Pension and Benefits Actuary to the Official Creditors' Committee

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re:	)	Chapter 11
	)	
DELPHI CORPORATION, <u>et al.</u> ,	)	Case No. 05-44481 (RDD)
	)	
Debtors.	)	
	)	Jointly Administered
	)	

**COVER SHEET TO THIRD APPLICATION OF BUCK CONSULTANTS, LLC  
FOR ALLOWANCE OF COMPENSATION FOR SERVICES  
RENDERED AS PENSION AND BENEFITS ACTUARY TO THE  
OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

<b>Name of Applicant</b>	Buck Consultants, LLC
<b>Role In Case</b>	Pension and Benefits Actuary to Official Creditors' Committee
<b>Date of Retention</b>	May 30, 2006 ( <i>nunc pro tunc</i> to January 23, 2006)
<b>Period Covered</b>	February 1, 2007 through May 30, 2007

**Current Application**

<b>Fees Requested</b>	\$6,394.00
<b>Expenses Requested</b>	\$00.00
<b>Total Fees and Expenses Requested</b>	\$6,394.00
<b>Blended Hourly Rate</b>	\$501.49

This is a(n)   X   interim        final application

### Section 1: Fee Summary

	<u>To Date</u>	<u>Current Period</u>
Total Fees Requested	\$ 6,394.00	\$ 6,394.00
Total Disbursements Requested	\$ 00.00	\$ 00.00
Total Fees Previously Allowed	\$111,421.00	\$ 00.00
Total Disbursement Previously Allowed	\$ 00.00	\$ 00.00
Total Previously Received by Applicant	\$111,421.00	\$ 00.00

### Section II: Professional Summary

<u>Professional</u>	<u>Professional Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Total*</u>
Mary P. Mitchell	Director –Retirement	12.50	\$500.00	\$6,250.00
Robin B. Simon	Principal-Consulting Actuary	.25	576.00	144.00
<b>Total</b>		<b>12.75</b>	<b>\$501.49</b>	<b>\$6,394.00</b>

### Section III: Compensation by Project Category

<u>Project Category</u>	<u>Hours Billed</u>	<u>Blended Rate</u>	<u>Totals</u>
<b>Due Diligence Actuarial Review</b>	7.00	\$500.00	\$3,500.00
<b>DB Valuation Qualified Services</b>	5.75	503.30	2,894.00
<b>Total Hours and Fees</b>	<b>12.75</b>	<b>\$501.49</b>	<b>\$6,394.00</b>

### Section IV: Expenses Summary

**None**

**BUCK CONSULTANTS, LLC**

500 Grant Street

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Mary P. Mitchell - Principal Retirement

Email: Mary.Mitchell@buckconsultants.com

Pension and Benefits Actuary to the Official Creditors' Committee

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re:	)	Chapter 11
	)	
DELPHI CORPORATION, <u>et al.</u> ,	)	Case No. 05-44481 (RDD)
	)	
Debtors.	)	
	)	Jointly Administered
	)	

**THIRD APPLICATION OF BUCK CONSULTANTS, LLC  
FOR ALLOWANCE OF COMPENSATION FOR SERVICES  
RENDERED AS PENSION AND BENEFITS ACTUARY TO THE  
OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

Pursuant to section 330 and 503(b)(1)(A) of chapter 11 of Title 11 of the United States Code (the "Bankruptcy Code"), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), the Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995 (the "Local Guidelines") and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. Section 330, adopted on January 30, 1996 (the "UST Guidelines" collectively with the Local Guidelines, the "Guidelines"), Buck Consultants, LLC ("Buck"), as Pension and Benefits Actuary to the Official Committee of Unsecured Creditors (the "Committee") appointed in the chapter 11 case of Delphi Corporation

and its debtor affiliates (collectively, the “Debtors”), respectfully submits this application for (i) allowance for compensation totaling \$6,394.00 incurred by Buck from February 1, 2007 through and including May 31, 2007 (the “Compensation Period”). In support of this application, Buck respectfully represents:

1. On October 8, 2005, thirty-nine of the above-referenced debtors (“Debtors”) filed their respective voluntary petitions for reorganization under Chapter 11 of the Bankruptcy Code. The Debtors are continuing in possession of their property and operating their businesses as Debtors in possession pursuant to sections 1107 and 1108 of the Bankruptcy Code. On October 14, 2005, three additional Debtors filed voluntary petitions.

2. Buck is a wholly owned subsidiary of Affiliated Computer Services, Inc. (“ACS”) and maintains an office, among others, at 500 Grant Street, Suite 2900, Pittsburgh, PA 15219. Buck was retained as Pension and Benefits Actuary to the Committee *nunc pro tunc* to January 23, 2006 by order of this Court dated May 30, 2006.

3. By Order dated November 4, 2005 (the “Administrative Order”), the Court established a procedure for interim compensation and reimbursement of expenses for all professionals in these cases. In particular, the Administrative Order provides that, absent objection, upon the expiration of twenty days after the service of monthly fee statements, the Debtors are authorized to pay each professional an amount equal to 80% of the fees and 100% of the expenses requested in their respective monthly fee statements.

4. Pursuant to the Administrative Order, Buck served three monthly fee statements in these cases for the months of February 2007 through and including May 2007 (the “Monthly Statement”). To date, the Debtors have paid Buck \$2,515.20 in fees incurred during the period from February 2007 through May 2007.

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5. By this Application, Buck seeks interim allowance of compensation incurred during the Compensation Period and reflected in Buck's Monthly Statements. Buck also seeks payment of all outstanding holdbacks owing with respect to the Monthly Statements.

6. During the Period, Mary P. Mitchell has undertaken the supervisory responsibilities for Buck's efforts on behalf of the Committee. Ms. Mitchell is a Consulting Actuary in Buck's Pittsburgh office. Ms. Mitchell's academic credentials include, Bachelor's Degree in Applied Mathematics from the University of Pittsburgh, Associate of the Society of Actuaries, Enrolled Actuary and Member of the American Academy of Actuaries. Additionally, she has over 20 years of experience in the actuarial consulting field and her day-to-day responsibilities include plan design, valuation of qualified and nonqualified retirement plans and accounting issues.

**SUMMARY OF SERVICES PERFORMED  
DURING THE COMPENSATION PERIOD**

7. As reflected in attached Third Fee Application Cover Sheet (the "Cover Sheet") Buck has rendered 12.75 hours of professional services to the Committee. Based upon the nature of the services rendered, the time required to provide such services, the value of such services to the Committee and the cost of comparable services in non-bankruptcy cases, Buck believes that the allowed compensation for services rendered to the Committee should not be less than \$6,394.00. This total represents 12.75 hours of Buck professional time, at a blended average hourly rate of \$501.49. The hourly rate for each professional who performed services for the Committee during the Compensation Period is set forth in the Cover Sheet.

8. In accordance with the Local Guidelines, a detailed chronological narrative of time spent (divided among two descriptive billing categories), the dates and descriptions of the services rendered and the identity of the professionals who provided such services on behalf of the Committee during the Compensation Period are attached hereto as Exhibit A.

9. Buck respectfully supplements the attached Billing Detail with following narrative summary of services rendered by Buck during the Compensation Period:

(a) **Services in Connection Pension and OPEB Related Services.** During the Compensation Period Buck devoted 12.75 hours and fees totaling \$6,394 in connection with review and analysis of 2007 cash contributions to Pension and OPEB, including review of cash flow information for OPEB; review IRS waiver motion and preliminary review of Watson Wyatt support sheets for pension contribution sensitivity; review and analysis of Watson Wyatt contribution analysis and report to Committee, all of which is more fully set forth in Applicant's Fee Statements, annexed hereto as Exhibit A.

(b) **Services Relating to Billing & Fee Application.** Applicant has not included any fees for these services during the Third Period.

#### **Certification**

10. As required by the Guidelines, a certification that the facts set forth in this Application are true and correct, and that this Application complies with the Guidelines, is attached hereto as Exhibit B.

#### **Buck Is A Disinterested Person and Holds no Adverse Interest**

11. All professional services for which allowance is requested in this Application were performed by Buck on behalf of the Committee, and were not on behalf of any other entity or person. As described in the Affidavit of Mary P. Mitchell of Buck Consultants, LLC pursuant to sections 329, 504 and 1103 of the Bankruptcy Code and Rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure previously filed by Buck in these cases: (i) Buck holds neither a claim against, nor an interest in, the Debtors, and no beneficial interest in the Debtors, directly or indirectly, has been acquired or transferred by Buck or for Buck's benefit since the commencement of these cases; (ii) Buck represents no interest adverse to the Debtors with respect to matters

upon which it is engaged; and (iii) Buck is a “disinterested person” under section 101(14) of the Bankruptcy Code.

12. No agreement or understanding exists between Buck and any other person or entity for the sharing of compensation received or to be received for services rendered in connection with these proceedings.

**WHEREFORE**, Buck respectfully requests that this Court enter an order: (i) allowing Buck’s request for compensation in the sum of \$6,394.00 for actual, reasonable and necessary professional services rendered on behalf of the Committee during the Compensation Period; (ii) directing the Debtors to pay Buck the full amount of such compensation to the extent not already paid; and (iii) for such other and further relief as this Court deems just.

Dated: Pittsburgh, Pennsylvania  
July 27, 2007

**BUCK CONSULTANTS, LLC**

By: /s/ Mary P. Mitchell  
Mary P. Mitchell  
500 Grant Street  
Pittsburgh, Pennsylvania 15219  
Telephone: 412-394-3078

**EXHIBIT A**  
**MONTHLY FEE STATEMENTS**



**United States Bankruptcy Court  
Southern District of New York**

In re	)	Chapter 11
	)	
DELPHI CORPORATION, et al.,	)	Case Nos. 05-4481 (RDD)
	)	
Debtors.	)	Jointly Administered
_____	)	

**Eighth Fee Statement of Buck Consultants, LLC  
For the Period March 1, 2007 – March 31, 2007**

April 11, 2007

Mr. John Sheehan  
Delphi Corporation  
5725 Delphi Drive  
Troy, MI 48098

Client #: 00019804  
Invoice #: 173594

PLEASE REMIT TO:  
**Buck Consultants, LLC**  
**Formerly Mellon Consultants, LLC**  
**Dept. CH 14061**  
**Palatine, IL 60055-4061**

EIN: 13-3954297

Terms: Payable upon receipt. Interest  
accrues after 30 days from the invoice  
date at 1% per month.

Direct Inquiries to:  
Judy Daszkiewicz - Finance Dept.  
Email: Judith.Daszkiewicz@acs-hro.com  
Phone: (201) 902-2842  
Fax: (201) 902-2420

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Services rendered for the period from March 1 through  
March 31, 2007:

Review various funding projections under alternative  
asset return rates and compare with prior analysis, conference  
call regarding funding projections and change in asset method  
with individuals from Delphi, Watson Wyatt, FTI, and Mesirow

\$1,750

Mary P. Mitchell	3.50	\$500.00	\$1,750.00
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**SERVICE LIST**

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Chicago, Illinois 60606

Office of the United States Trustee  
for the Southern District of New York  
Att'n: Alicia M. Leonhard, Esq.  
33 Whitehall Street, Suite 2100  
New York, New York 10004

Latham & Watkins LLP  
Att'n: Robert J. Rosenberg, Esq.  
885 Third Avenue  
New York, New York, 10022-4802

Simpson Thacher & Bartlett LLP  
Att'n: Kenneth S. Ziman, Esq  
425 Lexington Avenue  
New York, New York, 10017

Davis Polk & Wardell,  
Att'n: Donald S. Bernstein, Esq.  
450 Lexington Avenue  
New York, New York, 10017)

Fried, Frank, Harris, Shriver & Jacobson  
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New York, NY 10004  
Attn: Brad Eric Scheler

David Sherbin, Esq.  
Delphi Corporation  
5725 Delphi Drive  
Troy, Michigan 48098

Mr. John Sheehan  
Delphi Corporation  
5725 Delphi Drive  
Troy, MI 48098

Valerie Venable  
GE Plastics, Americas  
9930 Kincey Avenue  
Huntersville, NC 28078

Legal Cost Control, Inc.  
255 Kings Highway East,  
Haddonfield, NJ 08033  
Attn: Joe Sykes

**SCHEDULE OF CUMULATIVE FEES  
EXPENDED BY BUCK CONSULTANTS, LLC  
FOR THE PERIOD 3/1/07-3/31/07**

<b>Name</b>	<b>Title</b>	<b>Billable Rate</b>	<b>Hours</b>	<b>Total</b>
Mary P. Mitchell	Director-Retirement	\$500.00*	3.50	1,750.00
<b>Total</b>			<b>3.50</b>	<b>\$1,750.00</b>
<b>Blended Hourly Rate</b>		<b>\$500</b>		

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\*Mary P. Mitchell's billable rate was increased from \$448 to \$500 during the Eighth Fee Period

Buck Consultants, LLC.  
Report Run Date : 04-03-2007  
Amounts in USD  
WIP DETAIL REPORT  
(Sorted by Client Location, Account Manager and Client Name)  
Period End Date: 03/31/2007  
Frequency : M

Location : Pittsburgh- PA (0203)  
Client : Delphi Corporation (00019804)  
Account Manager : Mitchell, Mary P (40812543)

CLIENT TIME REPORT SECTION

Project : Due Diligence Actuarial Review (00019804-0001)

Service Deliverable : DB VAL. QUALIFIED (RET01)

Task : Analysis/Calculations (013)

Timekeeper Name	Work Date	Work Hours	Work Amount	Notes
Mitchell, Mary P	03-27-2007	3.00	1,500.00	review various fund projections, compare w/ prior analysis, conf call w/delphi, watson wyatt, fti, and mesrow regarding funding projections and change in asset method
Mitchell, Mary P	03-28-2007	0.50	250.00	further review and comparison funding projections
Task Total:		3.50	1,750.00	
Service Deliverable Total:		3.50	1,750.00	

Service Deliverable : OTHER A (RET27)

Task : Admin - General (005)

Timekeeper Name	Work Date	Work Hours	Work Amount	Notes
Thompson Haas, Audrey	03-28-2007	0.25	36.00	Finalize revisions to interim fee application
Task Total:		0.25	36.00	
Service Deliverable Total:		0.25	36.00	

Service Deliverable : T&I Fee (RET) (RETTI)

Task : Consulting - General (025)

Timekeeper Name	Work Date	Work Hours	Work Amount	Notes
T & I FEE (RET), T & I	03-31-2007	0.00	107.16	
Task Total:		0.00	107.16	
Service Deliverable Total:		0.00	107.16	
Project Total:		3.75	1,893.16	

\*Buck Consultants, LLC has voluntarily written off \$143.16, representing .25 hours of time incurred in preparing fee application and T&I charges.

**United States Bankruptcy Court  
Southern District of New York**

In re	)	Chapter 11
	)	
DELPHI CORPORATION, et al.,	)	Case Nos. 05-4481 (RDD)
	)	
Debtors.	)	Jointly Administered
_____	)	

**Ninth Fee Statement of Buck Consultants, LLC  
For the Period April 1, 2007 – April 30, 2007**

May 9, 2007

Mr. John Sheehan  
Delphi Corporation  
5725 Delphi Drive  
Troy, MI 48098

Client #: 00019804  
Invoice #: 175670

PLEASE REMIT TO:  
**Buck Consultants, LLC**  
**Formerly Mellon Consultants, LLC**  
**Dept. CH 14061**  
**Palatine, IL 60055-4061**

EIN: 13-3954297

Terms: Payable upon receipt. Interest  
accrues after 30 days from the invoice  
date at 1% per month.

Direct Inquiries to:  
Judy Daszkiewicz - Finance Dept.  
Email: Judith.Daszkiewicz@acs-hro.com  
Phone: (201) 902-2842  
Fax: (201) 902-2420

Delphi – Pension and OPEB related charges  
for the period April 1 through April 30, 2007:

Review 2007 cash contributions assumed for pension and  
OPEB purposes for reasonableness, and review of consolidated year-end  
disclosure report as of December 31, 2006 \$1,394

	<u>Hours</u>	<u>Billable Rate</u>	<u>Total</u>
Mary P. Mitchell	2.50	\$500.00	\$1,250.00
Robin B. Simon	<u>.25</u>	<u>576.00</u>	<u>144.00</u>
Blended Hourly Rate		\$506.90	

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for the Southern District of New York  
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Troy, Michigan 48098

Mr. John Sheehan  
Delphi Corporation  
5725 Delphi Drive  
Troy, MI 48098

Valerie Venable  
GE Plastics, Americas  
9930 Kincey Avenue  
Huntersville, NC 28078

Legal Cost Control, Inc.  
255 Kings Highway East,  
Haddonfield, NJ 08033  
Attn: Joe Sykes



Buck Consultants, LLC.  
Report Run Date : 05-02-2007  
Amounts in USD  
WIP DETAIL REPORT  
(Sorted by Client Location, Account Manager and Client Name)  
Period End Date: 04/30/2007  
Frequency : M

Location : Pittsburgh- PA (0203)  
Client : Delphi Corporation (00019804)  
Account Manager : Mitchell, Mary P (40812543)

CLIENT TIME REPORT SECTION

Project : Due Diligence Actuarial Review (00019804-0001) < Type 1 Project >

Service Deliverable : Compliance - General Assistance & Research (HWC38)

Task : Consulting - General (025)

Timekeeper Name	Work Date	Work Hours	Work Amount	Notes
Simon, Robin B	04-05-2007	0.25	144.00	3/10 hr discuss bankruptcy and retiree med issues.
Task Total:		0.25	144.00	
Service Deliverable Total:		0.25	144.00	

Service Deliverable : T&I Fee (HWC) (HWC21)

Task : Consulting - General (025)

Timekeeper Name	Work Date	Work Hours	Work Amount	Notes
T & I FEE (HWC), T & I 04-30-2007		0.00	8.64	
Task Total:		0.00	8.64	
Service Deliverable Total:		0.00	8.64	

Service Deliverable : DB VAL. QUALIFIED (RET01)

Task : Analysis/Calculations (013)

Timekeeper Name	Work Date	Work Hours	Work Amount	Notes
Mitchell, Mary P	04-05-2007	1.50	750.00	review 2007 cash contris to pension & opeb for reasonableness, send email w/watson wyatt analysis, review reports for information on cashflow for opeb
Mitchell, Mary P	04-26-2007	1.00	500.00	review consolidated year-end disclosure report as of 12/31/2006
Task Total:		2.50	1,250.00	
Service Deliverable Total:		2.50	1,250.00	

Service Deliverable : OTHER A (RET27)

Task : Admin - General (005)

Timekeeper Name	Work Date	Work Hours	Work Amount	Notes
Thompson Haas, Audrey	04-05-2007	0.50	72.00	Bill preparation
Task Total:		0.50	72.00	
Service Deliverable Total:		0.50	72.00	

Service Deliverable : T&I Fee (RET) (RETTI)

Task : Consulting - General (025)

Timekeeper Name	Work Date	Work Hours	Work Amount	Notes
Task Total:				

Back Consultants, LLC. WIP DETAIL REPORT Period End Date: 04/30/2007  
Report Run Date: 05-02-2007 (Sorted by Client Location, Account Manager and Client Name) Frequency: M  
Amounts in USD  
Location: Pittsburgh-PA (0203)  
Client: Delphi Corporation (00019804)  
Account Manager: Mitchell, Mary P (40812543)  
=====

T & I FEE (RET), T & I 04-30-2007	0.00	79.32
Task Total:	0.00	79.32
Service Deliverable Total:	0.00	79.32
Project Total:	3.25	1,553.96

=====

Applicant voluntarily wrote off \$159.96 of its fees and expenses.

Buck Consultants, LLC.  
Report Run Date : 05-02-2007  
Amounts in USD  
=====

WIP DETAIL REPORT  
(Sorted by Client Location, Account Manager and Client Name)  
=====

Period End Date: 04/30/2007  
Frequency : M  
=====

Location : Pittsburgh- PA (0203)  
Client : Delphi Corporation (00019804)  
Account Manager : Mitchell, Mary P (40812543)  
=====

S U M M A R Y O F C L I E N T C H A R G E S  
=====

Client : 00019804 - Delphi Corporation

Total Hours	Total Fees	Total Expenses	Total Client Charges
3.25	1,553.96	0.00	1,553.96
Client Total:			

**United States Bankruptcy Court  
Southern District of New York**

In re	)	Chapter 11
	)	
DELPHI CORPORATION, et al.,	)	Case Nos. 05-4481 (RDD)
	)	
Debtors.	)	Jointly Administered
_____	)	

**Tenth Fee Statement of Buck Consultants, LLC  
For the Period May 1, 2007 – May 31, 2007**

June 13, 2007

Mr. John Sheehan  
Delphi Corporation  
5725 Delphi Drive  
Troy, MI 48098

hro.com  
Client #: 00019804  
Invoice #: 177551

PLEASE REMIT TO:  
**Buck Consultants, LLC**  
**Formerly Mellon Consultants, LLC**  
**Dept. CH 14061**  
**Palatine, IL 60055-4061**

EIN: 13-3954297

Terms: Payable upon receipt. Interest  
accrues after 30 days from the invoice  
date at 1% per month.

Direct Inquiries to:  
Judy Daszkiewicz - Finance Dept.  
Email: Judith.Daszkiewicz@acs-

Phone: (201) 902-2842  
Fax: (201) 902-2420

Delphi – Pension and OPEB Related Charges for the  
period May 1 through May 31, 2007:

Review funding waiver motion and IRS waiver letters attached to  
motion, review of Watson Wyatt support for pension contribution  
sensitivity analysis and other information to estimate change in  
funding if no waiver but a 414(l) transfer occurs, request additional  
information from Watson Wyatt and provide funding change to Mesirow

\$ 3,250.00

	<u>Hours</u>	<u>Billable Rate</u>	<u>Total</u>
Mary P. Mitchell	6.50	\$500.00	\$3,250.00

**SERVICE LIST**

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New York, New York, 10017

Davis Polk & Wardell,  
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Attn: Brad Eric Scheler

David Sherbin, Esq.  
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5725 Delphi Drive  
Troy, Michigan 48098

Mr. John Sheehan  
Delphi Corporation  
5725 Delphi Drive  
Troy, MI 48098

Valerie Venable  
GE Plastics, Americas  
9930 Kinsey Avenue  
Huntersville, NC 28078

Legal Cost Control, Inc.  
255 Kings Highway East,  
Haddonfield, NJ 08033  
Attn: Joe Sykes



Buck Consultants, LLC.  
Report Run Date : 06-04-2007  
Amounts in USD  
=====

WIP DETAIL REPORT  
(Sorted by Client Location, Account Manager and Client Name)  
=====

Period End Date: 05/31/2007  
Frequency : M  
=====

Location : Pittsburgh- PA (0203)  
Client : Delphi Corporation (00019804)  
Account Manager : Mitchell, Mary P (40812543)  
=====

S U M M A R Y   O F   C L I E N T   C H A R G E S  
=====

Client : 00019804 - Delphi Corporation

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Total Hours	Total Fees	Total Expenses	Total Client Charges
-----	-----	-----	-----
Client Total:	7.00	3,521.32	0.00
-----	-----	-----	-----
			3,521.32
-----	-----	-----	-----



**EXHIBIT B**

**CERTIFICATION BY MARY P. MITCHELL**

**BUCK CONSULTANTS, LLC**

500 Grant Street

Suite 2900

Pittsburgh, PA 15219

Telephone: 412-394-3078

Mary P. Mitchell - Principal Retirement

Email: Mary.Mitchell@buckconsultants.com

Pension and Benefits Actuary to the Official Creditors' Committee

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re:	)	Chapter 11
	)	
DELPHI CORPORATION, <u>et al.</u> ,	)	Case No. 05-44481 (RDD)
	)	
Debtors.	)	
	)	Jointly Administered
	)	

**CERTIFICATION WITH RESPECT TO THIRD APPLICATION OF BUCK  
CONSULTANTS, LLC FOR ALLOWANCE AND PAYMENT OF  
COMPENSATION AS PENSION AND BENEFITS ACTUARY TO  
THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

Mary P. Mitchell, a Principal-Retirement of Buck Consultants, LLC ("Buck"), as Pension and Benefits Actuary to the Official Committee of Unsecured Creditors (the "Committee") appointed in the chapter 11 cases of Delphi Corporation and its debtor affiliates (the "Debtors"), in compliance with the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the court on April 19, 1995 (the "Local Guidelines") and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on January 30, 1996 (the "UST Guidelines," and collectively the "Local Guidelines"), hereby certifies as follows:

1. I have reviewed the Second Fee and Expense Application of Buck Consultants (the “Application”), for the period from February 1, 2007 through May 31, 2007 (the “Compensation Period”), which seeks approval of certain fees incurred by Buck as pension and benefits actuary to the Committee in connection with the above captioned chapter 11 cases.

As required by Section B. 1 of the Local Guidelines, I certify that:

- (a) I have read the application;
- (b) To the best of my knowledge, information and belief formed after reasonable inquiry the fees and disbursements sought in the Application fall within the Local Guidelines;
- (c) The fees sought are charged in accordance with practices customarily employed by Buck and generally accepted by Buck’s clients; and
- (d) Buck does not make a profit on any expenses charged in these cases whether such expenses are incurred by Buck in-house or through a third party.

2. As required by Section B. 2 of the Local Guidelines, I certify that all of Buck’s Monthly Statements were sent to members of the committee, the Debtors and the Office of the United States Trustee for the Southern District of New York, among others, not later than 20 days after the end of the month to which each Monthly Statement applied (except that Buck’s Second fee statement was served six months after the initial work was started).

3. As required by Section B. 3 of the Local Guidelines, I certify that the members of the Committee, the Debtors and the Office of the United States Trustee for the Southern District of

New York, among others, will each be provided with a copy of the Application at least ten  
(10) days in advance of the hearing to consider the Application.

I certify the foregoing to be true and correct.

Dated: July 27, 2007  
Pittsburgh, Pennsylvania

**BUCK CONSULTANTS, LLC**

/s/ Mary P. Mitchell  
Mary P. Mitchell